



JOIN THE
BIG CONVERSATION

ETHICS AND SUSTAINABILITY



Think Ahead



ACCA's Big Ethics and Sustainability Conversation

A **STEP-BY-STEP GUIDE** FOR COMMUNITY CONVERSATIONS



WHAT IS ACCA'S BIG ETHICS AND SUSTAINABILITY CONVERSATION?

As our world strives to recover from the impact of Covid-19, we're seeing society's values shift faster than ever as citizens across the globe seek a fairer, greener and more ethical world. There is growing demand for organisations and nations to become more sustainable, and more resilient, by committing to minimising their environmental impact whilst putting social responsibility at the heart of strategy.

Professional accountants have a vital role in building this sustainable world because sustainable businesses deliver financial returns while generating positive value for society and being environmentally responsible for the planet.

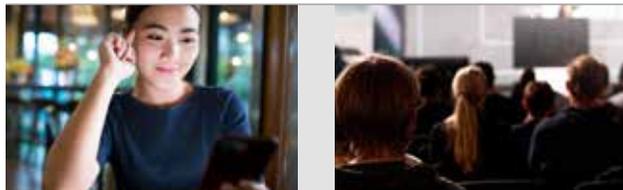
Recognising our vital role, we're marking Global Ethics Day 2020* by kicking off a Big Conversation on the role of the accountancy profession in creating a more ethical and sustainable world. Through our Big Conversation, we hope to inspire individual action by openly and constructively discussing the pressing ethical and sustainable challenges of today, and exchanging views and solutions on what we, as professional accountants, can do to help organisations around the world.

*ACCA is an active supporter of Global Ethics Day 2020, a project of Carnegie Council for ethics in international affairs.

ABOUT THIS GUIDE

This guide is designed to help you run a one-hour conversation with up to twelve people. If you have more than twelve people taking part then it may be better to split into smaller groups so everyone has the opportunity to contribute to the conversation.

The questions and script will guide you and participants through the conversation. We've included some facilitator discussion tips for each question to help participants think about today's ethical and sustainability challenges and to stimulate deeper conversations about the role of the accountancy profession and professional accountants in creating a more ethical and sustainable world.



YOUR CONVERSATION
CAN BE HELD
VIRTUALLY OR
IN **PERSON**.

OUR GUIDE INCLUDES:

- 1 | Instructions to guide you in facilitating each part of the conversations
- 2 | Materials to aid the conversation including an opening video and PowerPoint slides with the discussion questions
- 3 | Invitation and thank you templates (email and social)
- 4 | An optional feedback form for you to share a summary of your conversation (web form)

Our poet kicks off the conversation by asking

‘What can you do?’

A white, stylized handwritten signature of 'Sugar J Poet' on a dark background.

Sugar J Poet



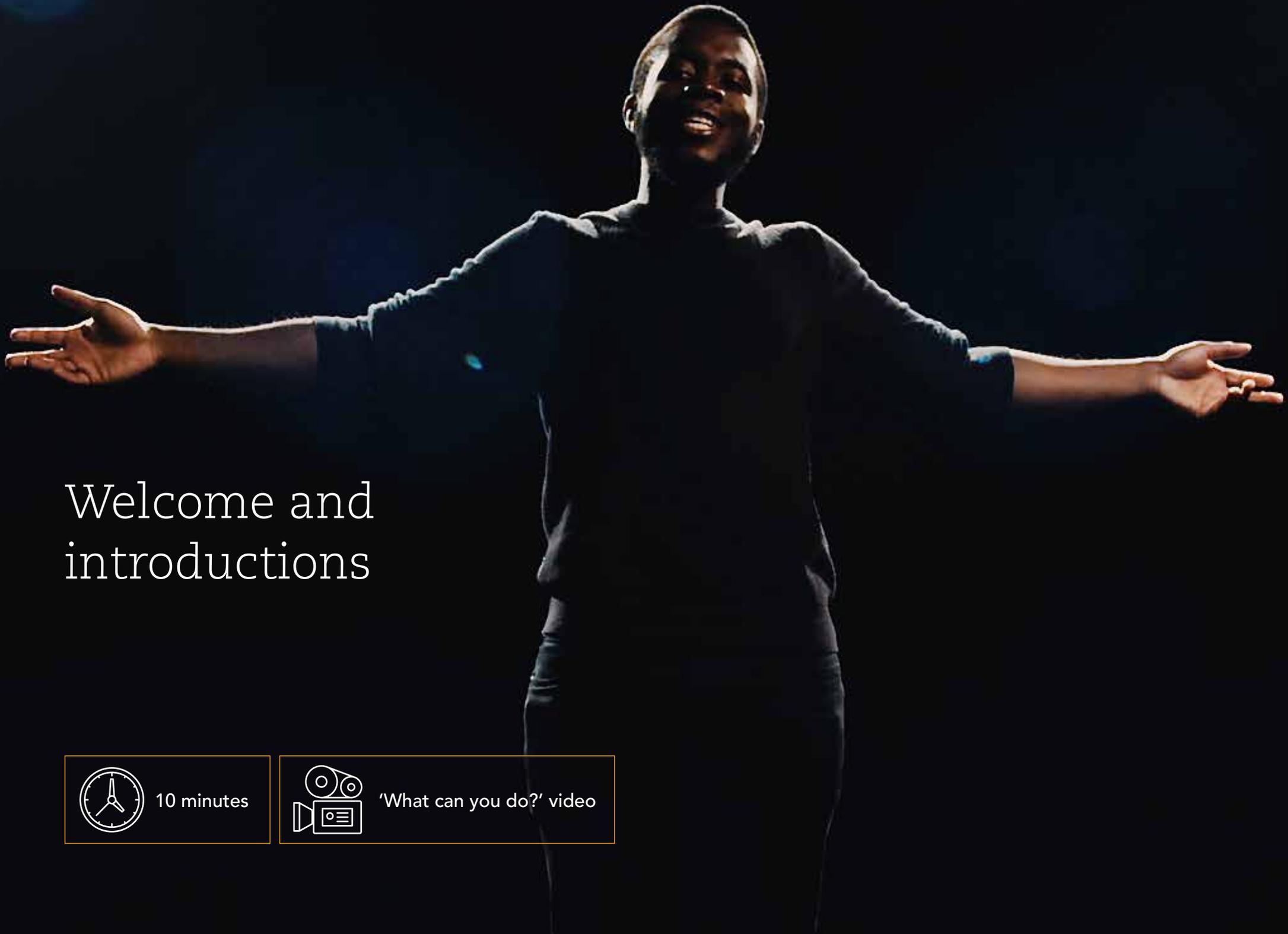
A man with a beard, wearing a dark shirt, is speaking on a stage. He is gesturing with his hands. The background is dark with some light rays.

THE CONVERSATION AND SUGGESTED TIMINGS

| DISCUSSION POINT | QUESTION | DURATION |
|---|--|----------------|
| Welcome and introductions | Participants introduce themselves and play the opening video | 10 mins |
| Discussion one The problem | What are the most pressing ethical and sustainability challenges of today? | 15 mins |
| Discussion two The role of business | Do you feel business is committed to a sustainable recovery from the shock of Covid-19? | 15 mins |
| Discussion three Our role | What's our role – what can we do, as professional accountants, to create more ethical and sustainable business world? | 15 mins |
| Wrap up What will you do? | You've taken part in the conversation, now what will you do? Share your Ethics in Action goals #ACCAEthicsInAction #GlobalEthicsDay2020 | 5 mins |

A silver laptop is open on a wooden desk. The screen displays a dark background with a profile of a man's face on the left and the text 'FACILITATOR INSTRUCTIONS' on the right. The laptop is centered in the frame, and the background is a blurred indoor setting.

FACILITATOR
INSTRUCTIONS



Welcome and introductions



10 minutes



'What can you do?' video

INSTRUCTIONS:

1. Ask all participants to introduce themselves.

You could also ask people to tell the group why they decided to take part in the Big Conversation.

2. Set out the background to the Big Conversation by reading out the following:

'As our world strives to recover from the impact of Covid-19, we're seeing society's values shift faster than ever as citizens across the globe seek a fairer, greener and more ethical world. There is growing demand for organisations and nations to become more sustainable, by committing to minimising their environmental impact whilst putting social responsibility at the heart of strategy.

'Professional accountants have a vital role in building this sustainable world because sustainable businesses deliver financial returns while generating positive value for society and being environmentally responsible for the planet.

'Recognising our vital role, ACCA is marking Global Ethics Day 2020 – a project of Carnegie Council for ethics in international affairs – by kicking off a Big Conversation on the role of the accountancy profession in creating a more ethical and sustainable world. Through our Big Conversation, we hope to inspire individual action by openly and constructively discussing the pressing ethical and sustainable challenges of today, and exchanging views and solutions on what we, as professional accountants, can do to help organisations around the world.'

3. 'Before starting our conversation I'd like to play a short video that ACCA has commissioned'

PLAY VIDEO



DISCUSSION **one**

What are the most pressing ethical and sustainability challenges of today?



15 minutes



PowerPoint slides;
Feedback form (optional)

DISCUSSION ONE

Ask the group for their views on what they think the most pressing ethical and sustainability issues are – each person can suggest as many as they like.

Create a list of issues raised that can be seen by all participants – you can use the blank slide in the PowerPoint pack or a whiteboard facility.

SUGGESTED FACILITATOR DISCUSSION POINTS:

- Why did you pick this issue?
- Why does this concern you so much?
- If we had to prioritise, which would you say are the most serious
 - > Have some become more pressing because of Covid-19?
 - > What's are the main barriers to addressing this issue?
 - > Why isn't <non-prioritised issue> so important?
- What are the consequences of doing nothing?
- What are the benefits of change?

ISSUES YOUR GROUP MAY RAISE:

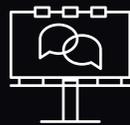
- Global warming and extreme weather
- Economic inequality
- Secure employment and income
- Biodiversity loss and species extinction
- Waste culture and plastic pollution
- Air quality and access to clean water
- Equality of access to healthcare and education
- Barriers to inclusion and diversity
- Rapid urban growth
- Market concentration and lack of opportunity for new entrants

DISCUSSION **two** THE SOLUTIONS

Do you feel business is committed to a sustainable recovery from the shock of Covid-19?



15 minutes



PowerPoint slides;
Feedback form (optional)

DISCUSSION TWO

Read out the following statement:

The global response to these issues requires collective action – from government and policy makers, the private sector and individuals. In recent months, there has been a call from the UN and many others for the world to use Covid-19 as a turning point, to work towards a sustainable recovery that balances people, planet and profit.

Ask the group 'From what your experience, of your own organisations and/or those that you deal with, do you think there is a commitment to a sustainable recovery?'

SUGGESTED FACILITATOR DISCUSSION POINTS:

- Are there examples of organisations/business that are using this an opportunity to become more sustainable?
- What are the main barriers to becoming a sustainable business?
- How can these barriers be overcome?

DISCUSSION **three** OUR ROLE

What's our role – what can we do, as professional accountants, to create more ethical and sustainable businesses?



15 minutes



PowerPoint slides



DISCUSSION **THREE**

Read out the following statement:

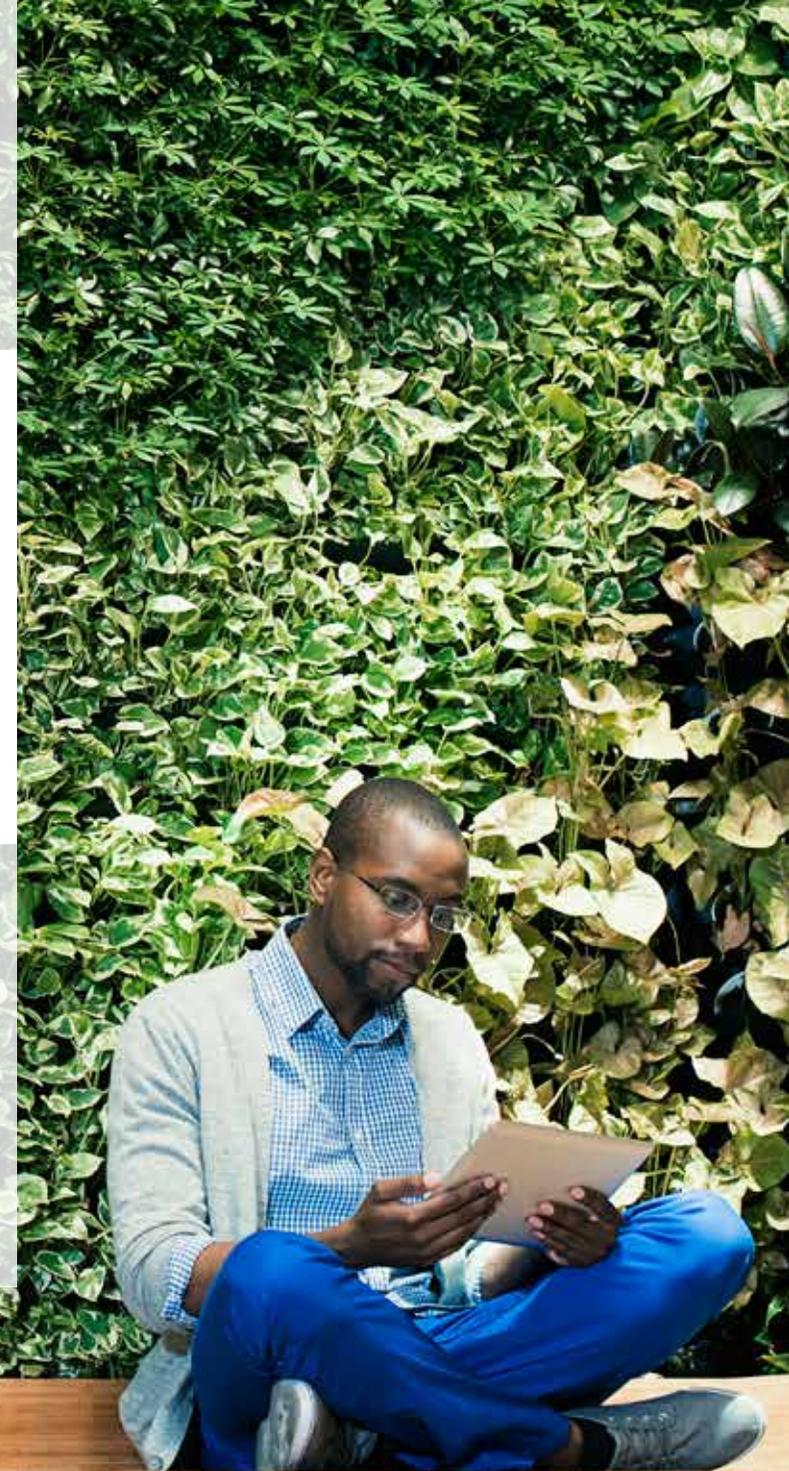
Professional accountants across the world are playing a vital role in leading, supporting and advising organisations in all sectors through the challenges of Covid-19 and towards recovery. Our expertise is needed more than ever. And, our role – at the heart of business – provides us with the opportunity to influence whether, or not, our organisations embark on a journey towards a sustainable recovery.

Ask the group for their views on 'What is our role, what can we do to create a more ethical and sustainable businesses?'

SUGGESTED FACILITATOR DISCUSSION POINTS:

- Do you see us as the driving force, the leaders? Or do we support?
- What are the challenges / barriers we face?
- What skills can we offer / what new skills do we need?
- What support do we need? And from who?

▼ Continued on next page



DISCUSSION THREE (CONTINUED)

THE ROLE OF ACCOUNTANTS THAT YOUR GROUP MAY RAISE:

- Build knowledge and literacy across the spectrum of business related non-financial, sustainable development and impact-related issues – for example take the **climate risk e-learning course**
- Learn about the different sustainability decision-making and reporting methodologies and frameworks that can help you address these issues, for example, the IR framework or the Climate Risk reporting Framework, the **TCFD**.
- Think about the types of information you would need to address social and environmental issues and what processes you would need to put in place so that you can use it in a meaningful way.
- Ask your senior management team about their governance and knowledge of sustainability related issues.
- Make a case for the finance team to run a pilot study examine a specific issue that impacts your organisation by for example using the **SDG Disclosure Recommendations**
- Reach out to other parts of your organisation to find out how you can support them on social and environmental impact issues.
- Make connections with external groups eg NGOs and local networks, working on social and environmental issues.

Action

WHAT CAN YOU DO?

What **will** I do?



5 minutes



PowerPoint slides



ACTION WHAT CAN YOU DO?

Read out the following statement:

Thank you for taking part in The Big Conversation today. The challenges our world faces are unprecedented, and may feel overwhelming. We cannot solve the problems we face alone, but we can all make a difference, take action in our own world, and by doing so be part of a global force for good that helps our world.

As you leave today, ask yourself 'What **will** I do?'

We'd love you to share your goals to inspire action from others
[#ACCAEthicsInAction](#) [#GlobalEthicsDay2020](#)

ACCA has a wealth of resources on sustainability, visit:
accaglobal.com/sustainable-business



Feedback

The primary objective of our Big Conversation is to stimulate discussion, the exchange of ideas and solutions, and inspire individual action. We would, however, welcome anonymous feedback on the highlights of your conversation and, in particular views and ideas around the role of professional accountants and what support they may need.

We've provided an optional online feedback form is available at: [here](#)

Thank you!

Finally, thank you for hosting a Big Conversation. Your support for this initiative is greatly appreciated and will help the accountancy profession, and individual professional accountants, play their part in creating a better more sustainable world for future generations.





ACCA
The Adelphi
1/11 John Adam Street
London WC2N 6AU
United Kingdom

020 7059 5000

www.accaglobal.com

The information contained in this publication is provided for general purposes only. While every effort has been made to ensure that the information is accurate and up to date at the time of going to press, ACCA accepts no responsibility for any loss which may arise from information contained in this publication.
No part of this publication may be reproduced, in any format, without prior written permission of ACCA.

© ACCA OCTOBER 2020.

Think Ahead